Imperial Tobacco Limited

LOMBARD STREET BRISTOL BS997JR Telephone: 0272/666961 Telex 44791

21st July, 1981.

Mr. W.T. Hoyt,
President,
The Council for Tobacco
Research - U.S.A., Inc.,
110 East 59th Street,
New York,
N.Y. 10022,
U.S.A.

Dear Sir,

Please find enclosed a cheque to the value of \$5,000 in respect of Imperial Tobacco Limited's subscription for the calendar year 1981.

Yours faithfully,

gellian Ogden.

Mrs. G.E. Ogden, Secretary to Dr. R.J.K. Shepherd.

INCORPORATED IN ENGLAND No. 73800
REGISTERED OFFICE: LOMBARD STREET, BEDMINSTER, BRISTOL

MEMBER OF IMPERIAL GROUP LIMITED